



State of Wisconsin  
2013 - 2014 LEGISLATURE



LRB-0281/P3  
JK:kjf:ph

DOA:.....Quinn, BB0017 - Levy receipt notice

**FOR 2013-2015 BUDGET -- NOT READY FOR INTRODUCTION**

**AN ACT** ...; **relating to:** the budget.

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*Analysis by the Legislative Reference Bureau*

**TAXATION**

**INCOME TAXATION**

Under current law, if a person who is liable for income taxes fails to pay the taxes within ten days from the date that the taxes become delinquent, DOR may obtain the person's real or personal property and sell that property to pay the delinquent taxes. After DOR obtains the property, DOR must notify the property owner, in writing, that it has obtained the property and that the property will be sold if the delinquent taxes are not paid. DOR must also post a public notice of the sale.

This bill allows DOR to provide notice of obtaining a person's property in the manner prescribed by DOR. Under the bill, DOR does not have to provide notice to the property owner of the sale of the person's property, but must still post a public notice of the sale.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

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*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

**SECTION 1.** 71.91 (6) (f) 1. of the statutes is amended to read:

71.91 (6) (f) 1. As soon as practicable after obtaining property, the department shall notify, in writing the manner prescribed by the department, the owner of any real or personal property, and, at the possessor's request, the possessor of any personal property, obtained by the department under this subsection. That notice may be left at the person's usual place of residence or business. If the owner cannot be located or has no dwelling or place of business in this state, or if the property is obtained as a result of a continuous levy on commissions, wages or salaries, the department may mail a notice to the owner's last-known address. That notice shall specify the sum demanded and shall contain, in the case of personal property, an account of the property obtained and, in the case of real property, a description with reasonable certainty of the property seized.

**SECTION 2.** 71.91 (6) (f) 2. of the statutes is amended to read:

71.91 (6) (f) 2. As soon as practicable after obtaining property, the department ~~shall notify the owner in the manner prescribed under subd. 1. and shall cause a notice of the sale to be published in a newspaper published or generally circulated within the county where the property was obtained. If there is no newspaper published or generally circulated in that county, the department shall post that notice at the city, town or village hall nearest the place where the property was obtained and in at least 2 other public places. That notice shall specify the property to be sold and the time, place, manner and conditions of the sale.~~

**SECTION 9437. Effective dates; Revenue.**

(1) LEVY RECEIPT NOTICE. The treatment of section 71.91 (6) (f) 1. and 2. of the statutes takes effect on July 1, 2014.

(END)